

2005 OCCUPATION TAX ORDINANCE

**STATE OF GEORGIA
COUNTY OF DAWSON**

**AN ORDINANCE TO AMEND AND REPLACE THE OCCUPATION
TAX; TO REGULATE BUSINESSES AND FOR OTHER PURPOSES**

WHEREAS, on December 5, 1995, the City of Dawsonville (the "City") enacted an Occupation Tax Ordinance for the purpose of raising revenue within the City of Dawsonville, Georgia by taxing persons, partnerships, corporations or other entities for engaging in an occupation, profession or business and for other purposes; and

WHEREAS, the City desires to amend and replace in its entirety the Occupation Tax Ordinance to comply with recent changes in the law under the decisions of Sexton v. City of Jonesboro, 267 Ga. 571 (1997) and City of Atlanta v. Barnes, 276 Ga. 449 (2003);

WHEREAS, the City further desires to authorize regulatory functions over certain businesses for the public health, safety and general welfare of its citizens; and

NOW, THEREFORE, the City Council of the City of Dawsonville hereby ordains and it is hereby ordained as follows:

- 1. The 1995 Occupation Tax Ordinance and any other ordinance of the City of Dawsonville, Georgia in conflict herewith are hereby repealed and the following Ordinance is hereby enacted and shall become part of the Ordinances of the City of Dawsonville, Georgia for the purpose of raising revenue, for regulating businesses and for other purposes:**

CITY OF DAWSONVILLE, GEORGIA

OCCUPATION TAX ORDINANCE

SECTION 1. GENERAL PROVISIONS.

1.1. Occupation Tax; Registration Required.

For each year, every person engaged in any business, trade, profession or occupation within the City shall be subject to an occupation tax for such business, trade, profession, or occupation and shall register a business with the City as provided herein.

1.2. Definitions.

The following words, terms and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Administrative fee means a component of an occupation tax, which approximates the reasonable cost of processing and handling the occupation tax and associated documents.

Business means any person who, within the corporate limits of the City, engages in, causes to be engaged in, and/or represents himself to be engaged in, any occupation, practice of a profession, or activity with the object of gain, benefit or advantage either directly or indirectly.

City, as used in this Ordinance, means the City of Dawsonville, a political subdivision of the State of Georgia.

City Clerk, means that officer of the City appointed by the City and his/her designee charged with the administration and enforcement of this Ordinance.

Date of commencing business means the date on which a person not engaged in an occupation, profession, or business within the City becomes substantially engaged in an occupation, profession, or business.

Dominant line of business means the dominant service or product within a multiple-line business.

Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual, for purposes of documenting compensation, a form I.R.S. W-2 but not a form I.R.S. 1099. An Employee is also an individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual is an employee of the business or practitioner which issues to such individual for purposes of documenting compensation a form I.R.S. W-2.

Location of office means any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. The renter or lessee's location that is the site of personal property that is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office for the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or the agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site.

Number of employees means the number of persons employed on a full-time position basis or full-time position equivalent basis, provided that for the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full-time employee and that the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full-time position equivalents

Occupation tax means a tax levied on persons, partnerships, corporations, or other entities for substantially engaging in an occupation, profession, or business.

Ordinance means the Business License and Occupation Tax Ordinance of the City of Dawsonville.

Person means sole proprietors, corporations, partnerships, non-profit organizations or any other form of business organization or entity.

Professional means a practitioner of a profession who by state law requires state licensure regulating such profession or occupation as designated

by O.C.G.A. § 48-13-9(c), but does not include a practitioner who is an employee of a business if the business pays an occupation tax.

Regulatory fees means payments, whether designated as license fees, permit fees or by another name, required by the City as an exercise of its police power and as a part of or aid to the regulation of an occupation, profession or business. A regulatory fee does not include an administrative fee or registration fee. Development impact fees, as defined by O.C.G.A. § 36-71-2(8) or other costs or conditions of zoning or land development are not regulatory fees.

1.3. Businesses Not Covered By This Article. The following businesses are not covered by this Ordinance but may be subject to the provisions of other general laws of the State of Georgia or local law. The exemptions and limitation contained in this ordinance shall not be construed to repeal or otherwise affect any franchise fee, business tax or other fees or taxes otherwise allowed by law:

- (1) Those businesses regulated by the Georgia Public Service Commission.
- (2) Those electrical service businesses organized under Chapter 3 of Title 46 of the Official Code of Georgia Annotated;
- (3) Any farm operation for the production from or on the land of agricultural products, but not including any agribusiness;
- (4) Cooperative marketing associations governed by O.C.G.A. § 2-10-105;
- (5) Motor common carriers governed by O.C.G.A. § 46-7-15 or motor vehicles required to be registered with the Public Service Commission;
- (6) Those businesses governed by O.C.G.A. § 48-5-355 (businesses purchasing guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls in carload lots for distribution among the purchasers for use and not sale);
- (7) Any persons selling or introducing into the City agricultural products and livestock, including animal products, raised in the State of Georgia when the sale and introduction are made by the producer of the product and the sale is made within ninety (90) days of the introduction of the product into the City, pursuant to O.C.G.A. § 48-5-356;
- (8) Any state or local authority, non-profit organization, or vendor acting pursuant to a contract with a tax-exempt agricultural fair;

- (9) Any non-profit, tax-exempt organization operating for purely charitable purposes;
- (10) Disabled veterans of any war or armed conflict in which any branch of the United States armed forces was involved, whether under United States command or otherwise;
- (11) Blind persons;
- (12) Veterans of peace-time service in the United States armed forces who have as physical disability which was incurred during that service;
- (13) Any practitioner whose office is maintained by the United States, the State of Georgia, a municipality or county of the state, or instrumentality of the United States, the State of Georgia or a municipality or county of the state.
- (14) Non-profit, agricultural product cooperative marketing associations pursuant to O.C.G.A. § 2-10-105.
- (15) Insurance companies governed by O.C.G.A. § 33-8-8, *et seq.*;
- (16) Other businesses or any part of a business where such levy is prohibited or exempted by the laws of the State of Georgia or the United States.

1.4. Real Estate Brokers. No occupation tax or license shall be required from real estate brokers, except for the place where any such real estate broker maintains a principal or branch office. Brokers and salespersons affiliated with such a branch or principle office shall not be subject to the license or occupational tax requirements.

SECTION 2. BUSINESS REGISTRATION AND FEES.

2.1. In General. Any person substantially engaged in any business, trade, profession or occupation in the City must register its business, trade, profession or occupation with the City in accordance with this Ordinance for the purpose of providing necessary information for assessing occupation taxes, fees or to regulatory purposes.

2.2. Registration; Time Of Registration And Payment of Fees.

- (a) Professionals. Any professional substantially engaged in business within the City must register its business for the purpose of

assessing the occupation tax within 60 days from commencing business in the city; and for each year thereafter, a professional shall report its required information as of January 1 and such report shall be due January 31 for each year thereafter; except a professional does not have to register if employed by a non-professional person that is itself subject to registration and taxes under this Ordinance. No registration or regulatory fees or taxes will be assessed or due for such registration or as a condition to conducting business; however, failure to register a professional business may result in applicable civil fines and other applicable penalties.

- (b) Non-Professionals. Any non-professional person substantially engaged in business within the City must register its business and pay any applicable regulatory fees as a condition precedent to transacting business within the city limits; and for each year thereafter, a business shall register its required information as of January 1, and such report shall be due January 31.

Exception. Regulatory fees may be paid after commencing business or the practice of a profession if the City determines that:

1. The work done or services provided are necessary for the health or safety of one or more individuals;
2. The work done or services provided have no adverse affect on any other person; and,
3. Regulatory fees are tendered to the local government within two business days after commencing business or the practice of a profession.

- (c) Schedule of Fees. A schedule of regulatory fees, as adopted by the City, shall be maintained in the City Clerk's Office and made available to the public upon request.

2.3. Certificate of Registration ("Business License"). The City Clerk shall review and process all business registration forms for the purpose of calculating any occupation tax and fees due. The City Clerk shall issue a certificate of registration ("Business License") to non-professionals and professionals upon the satisfactory completion of registration and the payment of all applicable taxes and fees due, which completion shall be an express condition of receiving a certificate of registration and a condition of transacting business within the City limits for non-professionals. For professionals, the registration requirement shall be for the purpose of calculating the occupation tax and shall in no way serve as a condition or limitation to the practice of a profession.

2.3.1. **Required information.** Any person required to register a business for the purpose of determining applicable taxes, fees or for regulatory purposes, shall provide the following on such form or medium as proscribed by the City Clerk:

- (1) Identification of the line or lines of business that the business conducts. If a business is engaged in multiple lines of business, then the dominant line of business shall be identified;
- (2) The address of any location or office maintained by such business or professional within the City;
- (3) A description of the business or types of businesses conducted or occupation or profession performed at each location;
- (4) A list of payments of any occupation tax or regulatory fee to any other city or county; and
- (5) Any other information determined necessary to properly determine any applicable taxes or fees due.

2.4. Regulatory Fees. A regulatory fee shall be collected for the purpose of administering and performing any regular or necessary investigations or inspections of such non-professional businesses or practitioners of such professions or occupations as a protection of the public health, safety, and general welfare, as may be expressly designated in this or other ordinance of the City. Such regulatory fees shall be based on the approximate cost of the actual regulatory activity performed by the local government and shall not be for the purpose of raising revenue for general purposes,

2.5. Application of Regulatory And Registration Fees (“Fees”).

- (a) Regulatory and registration fees may apply to the following non-exclusive list of businesses:
Building and construction contractors, subcontractors, and workers; carnivals; taxicab and limousine operators; tattoo artists; stables; shooting galleries and firearm ranges; scrap metal processors; pawnbrokers; food service establishments; dealers in precious metals; fire arm dealers; peddlers; parking lots; nursing and personal care homes; newspaper vending boxes; modeling agencies; massage parlors; landfills; auto and motorcycle racing; boarding houses; businesses which provide appearance bonds; boxing and wrestling promoters; hotels and motels; hypnotists; handwriting analysts; health clubs, gyms and spas; fortunetellers; garbage collectors; escort services; burglar and fire alarm installers; or locksmiths.

- (b) Regulatory and Registration Fees shall not apply to the following list of professionals or any other professional business that a municipality is not authorized to regulate:

Lawyers; physicians licenses under O.C.G.A. Chapter 34 of Title 43; Osteopath licenses under O.C.G.A. Chapter 34 of Title 43; Chiropractors; Podiatrists; Dentists; Optometrists; Psychologists; Veterinarians; Landscape architects; Land surveyors; Practitioners of psychotherapy; public accountants; embalmers; funeral directors; civil, mechanical, hydraulic or electrical engineers; architects; marriage and family therapists, social workers and professional counselors; dealers of motor vehicles, as defined by O.C.G.A. § 10-1-622; owners or operators of coin operated amusement machines or businesses with such machines for commercial use and play; Merchants or dealers as defined in O.C.G.A. § 48-13-(c)(21).

- (c) The City retains the right to assess such regulatory fees for any non-professional business not included in the list if doing such is in the interests of protecting the public health, safety and general welfare.

2.6. Display Of Valid Business License. A non-professional person must display a current and valid certification of registration in a conspicuous place. If the taxpayer has no permanent business location in the city, such business registration shall be shown to a designated officer of the City. Penalties may be enforced against a person for failure to comply with this provision.

2.7. Inspection Of Records, Books; Penalty for underreporting. The City's designated representatives shall have the right to inspect the books or records of the business for which a registration was made with the City. Such books or records shall be made available for inspection by a representative of the City within thirty (30) days after the City provides a written request to a business. Failure to submit such books or records within thirty (30) days shall be grounds for revocation of the registration currently existing to do business in the City or other available penalties and remedies. Adequate records shall be maintained in Dawsonville, Georgia, for examination by the City. If, after examination of the books or records, it is determined that a deficiency occurs as a result of under-reporting, a penalty of ten (15%) percent of the correctly assessed business fee plus 125% of the prime interest rate times the amount of any deficiency will be assessed for the period delinquent. For the purpose of this section, the prime interest rate shall be that which is published in The Wall Street Journal on the first business day of the year in which the underreporting is identified.

2.8. State licensure.

- (a) Each person who is licensed by the Secretary of State pursuant to Title 43 of the Official Code of Georgia Annotated shall provide

evidence of proper and current and valid state licensure to the City Clerk before a certificate of registration may be issued.

- (b) Each person who is licensed by the State shall post the proper state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.

2.9. Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency or any other regulatory matter shall show evidence to the City Clerk that such requirements have been met before a certificate of registration may be issued.

2.10. Amount of Fees. Any regulatory and registration fees shall be adopted by the Council, a copy of which shall be maintained in the Office of the City Clerk and made available to the public upon request.

2.11. Peddlers License. Any person wishing to conduct temporary business in the City for the purpose of selling goods or services, shall be required to obtain a temporary business or peddler's permit, which shall be valid for up to seven calendar days and permit a person to commence business within a particular location of the City. A fee of \$50.00 shall be required for the purpose of regulating such businesses plus an administrative fee of \$25.00 shall be required for the purpose of administering the application for such permits, which shall be due and payable prior to commencing business in the City. All temporary businesses shall be required to comply with all policies and regulations of the City, as may be required to best protect the health, safety and welfare of the public.

SECTION 3. OCCUPATION TAX.

3.1. Purpose And Scope of Occupation Tax. The occupation tax is levied for revenue purposes only and is not for regulatory purposes; nor is the payment of the tax a condition of the practice of any such profession, trade or calling of those professions outside the regulatory authority of the City. The Occupation Tax shall apply to all persons or entities substantially engaged in any business, trade, profession or occupation within the City having one or more offices in the corporate limits of the city or being an out-of-state business with no office in the city and subject to the tax, as defined in this ordinance.

3.2. Occupation Taxes Levied; When Levied; Limitations.

- (a) Levied. The City shall levy an occupational tax upon those businesses and practitioners of professions based upon the number of employees of the business or practitioner as of the date

of registration by said businesses or practitioner, except as otherwise provided in this Ordinance.

- (b) Occupation Tax Schedule. The tax rate determined by the number of employees for each business, trade, profession or occupation shall be as follows, which may be developed and updated from time to time by the Mayor and City Council:

<i>Employees</i>	<i>Tax Liability</i>
0-5	\$100.00
6-9	\$150.00
10-99	\$300.00
100-499	\$1,000.00
500 or more	\$3,000.00

- (c) Professional Election. Prior to January 1 of each year or upon initial registration, whichever is applicable, a professional person subject to the occupational tax shall elect the entire occupation tax based on the number of employees as set forth in this Ordinance; or a fee of \$100.00 assessed per practitioner who is licensed to provide the respective professional service, such tax to be paid for each practitioner's office or location. Such election shall only be changed by written request for any subsequent calendar year.

(1) Notwithstanding any other provision in this article, any local government levying an occupation tax is authorized to request payment of such occupation tax from and accept payment from a partnership, corporation, or other business entity composed of practitioners subject to the election set out in subsection (g) of O.C.G.A. § 48-13-10 for each such practitioner.

(2) The per-professional fee provided for in this section applies to each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework.

- (d) Limitations on Application of Occupational Tax.

(1) No business or practitioner shall be required to pay more than one occupation tax for each of its locations.

(2) An occupation tax shall not be levied in any other manner except as described in this section.

- (3) No occupation tax shall be levied upon an individual for the privilege of working within or being employed within the limits of the City.

3.3. Time for Payment of Taxes. Each occupation tax shall be for a calendar year unless otherwise specifically provided. Upon the commencement of business, the occupation tax is payable within 60 days after the commencement of business for professionals; and prior to the commencement of business for all non-professionals. For each year thereafter, and for existing businesses, the occupation tax is due and payable on or before February 1. All persons commencing business after July 1st in any given year shall be assessed 50 percent of the tax otherwise due for the entire year.

3.4. Administrative Fee. A non-prorated administrative fee of \$25.00 shall be assessed against all businesses taxed for the purpose of administration, enforcement and collection of the occupation tax. The administrative fee shall be due at the time the tax is due and payable.

3.5. Multiple Business Locations. Where a person conducts business at more than one fixed location, each location or place shall be considered a separate business for the purpose of an occupation tax.

3.6. Multiple Lines Of Business. Where a business includes more than one line of business, the business will pay an occupation tax in accordance with the prevailing taxing method and tax rate for the dominant line of business at each location.

3.7. Multiple Intrastate or Interstate Locations.

- (a) For those businesses that have multiple operations inside and outside the City, the number of employees used to determine the occupation tax assessed will be only those employees who work in the City's jurisdiction.
- (b) Upon request, the business or practitioner with a location or office situated in more than one jurisdiction shall provide to the City information necessary to determine the number of employees who engage in business within the City.

3.8. Paying Occupation Tax Of Business With No Location In This State.

- (a) Registration and assessment of an occupation tax is imposed on those businesses and practitioners of professions with no location or office in the state if:

(1) The business's largest dollar volume of business in the state is in the City; and,

(2) The business or practitioner has one or more employees or agents who exert substantial efforts within the City for the purpose of soliciting business or serving customers or clients; or the business or practitioner owns personal or real property that generates income and is located within the City.

(b) Any business with no location or office in the State of Georgia shall be exempt from assessment of an occupation tax under this Ordinance if such business or practitioner submits proof of payment of a local business or occupation tax in another state based upon the business's or practitioner's sales or services in the State of Georgia.

3.9. An occupation tax, regulatory fees or registration fees shall not apply to any part of a business where such levy is prohibited or exempted by the laws of the State or of the United States.

3.10. Occupation Taxes For Depository Financial Institutions. An occupation tax shall be levied on depository financial institutions having an office located within the City of Dawsonville at a rate of .25 percent (25%) of the Georgia gross receipts, as defined by O.C.G.A. § 48-6-95, of the subject depository financial institution; provided, however, that the minimum annual occupation tax due shall be \$1,000.00. Each depository financial institution shall file with the City Clerk, a return of its Georgia gross receipts by March 1 of the following year in which such gross receipts are measured in such form as proscribed by the City. The tax is due and payable at the time the return is filed or due, whichever occurs first. Except as otherwise provided by this section, all other applicable provisions of this Ordinance shall apply to depository financial institutions.

SECTION 4. ENFORCEMENT, PENALTIES AND EFFECT OF ORDINANCE VIOLATIONS.

4.1. Enforcement of Ordinance. It shall be the duty of the City Clerk to enforce all provisions of this Ordinance and to impose such penalties and pursue such remedies as may be necessary and available. The Mayor and the City Clerk shall have the authority to and shall inspect all businesses registered in the City as may be necessary to ensure compliance with this Ordinance; and shall be classified as deputy marshal-business inspectors to enforce all provisions of this Ordinance. Violations of this ordinance shall be prosecuted and enforced in a court of competent jurisdiction, which may be designated, to enforce the City's Code of Ordinances.

4.2. Penalty of Ordinance Violation. Any individual, business or practitioner who fails or refuses to make a timely or truthful tax return or make available truthful and accurate information to the City, as may be required to administer and enforce this Ordinance, shall be subject to a fine of an amount not to exceed \$1,000.00 or imprisonment of a term not to exceed six (6) months, pursuant to O.C.G.A. § 36-35-6, either or both; provided, however, that no criminal penalties contemplated by this section shall be imposed upon any person who is licensed by the State of Georgia pursuant to Title 43 of the Official Code of Georgia Annotated or otherwise defined by law as a practitioner of a profession.

4.3. When Tax or Fee Is Delinquent; Penalties And Interest. Should the occupation tax or license fee remain due and unpaid for 90 days from the due date of the tax or fee, the person liable for the tax or fee shall be subject to and shall pay a penalty of 10% of the tax or fee due plus 1.5% interest on the delinquent tax or fee per month that the tax or fee remains delinquent or unpaid.

4.4. Effect of failure to comply with Ordinance; continuing in business after tax revocation. No business registration renewal shall be granted by the City for the operation of a business for which any part of the occupation tax is at that time unpaid or to an individual, firm or corporation who has failed to submit adequate records as requested by the City in accordance with the provisions in this Ordinance. This provision shall not apply to professionals and shall in no way be interpreted to restrict, inhibit or otherwise interfere with the practice of a professional; provided that, however, professionals in violation of this Ordinance shall be subject to the civil penalties and other available remedies for the enforcement of this Ordinance.

4.5. Lien Taken For Delinquent Tax. The City Clerk, or other legal authority, shall issue executions against businesses, individuals and practitioners for all of the taxes or fees due, penalties and interest. Such executions shall bear interest at the rate authorized by law, or one percent (1%), whichever is greater, per month. The lien shall cover the property in the City of the person, partnership or corporation liable for such tax, as provided for in the Charter, the ordinances of the City and the laws of the State and shall become fixed as of the date and time when such tax or any installment thereof became delinquent. The execution shall be levied by a officer or agent of the City, who is authorized to levy such executions, upon the property of the delinquent tax or fee payer located in the City and sufficient property shall be advertised and sold to pay the amount of the execution, including any penalties and interest and costs. All other proceedings in relation thereto shall be as provided by the City Charter, local ordinances and the laws of the State. The defendant at execution shall have the rights of defense, by affidavit of illegality and otherwise, which are provided by the applicable laws in regard to tax executions.

4.5.1. Practicing Occupation After Nulla Bona Entry For Special Tax. When a nulla bona entry has been entered by the proper authority

upon an execution by the City Clerk against any person defaulting on the occupation tax, the person against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full, together with all interest and cost accrued on the tax, the person may collect any fees and charges due him or her as though he or she had never defaulted in the payment of the taxes.

4.6. Civil Fine. A civil fine not to exceed \$1,000.00 shall be imposed upon persons, businesses or practitioners for the failure to pay any occupation tax or fees due, which shall be enforced by a court of competent jurisdiction that enforces the City ordinances.

4.7. Revocation of business license. The Mayor and Council of the City of Dawsonville shall have the right, after notice and a hearing, to revoke any business license issued under this ordinance for:

- 1) The violation of any State law or the laws and regulations of the City of Dawsonville, which affect the public health, safety and welfare and which occurred as a part of the main business activity licensed and not merely incidental thereto; or
- 2) Upon the finding that the revocation of a business license is necessary for the protection of the public health, safety and welfare.

4.8. The City, in addition to any penalties referenced in this section, may pursue any and all available remedies.

4.9. Prohibition Against Unconstitutional Application of Penalties. No penalties, whether criminal or civil in nature or effect, shall be unconstitutionally applied to any person, partnership, corporation or other entity licensed by the State of Georgia pursuant to Title 43 of the Official Code of Georgia Annotated, O.C.G.A. § 14-7-2(2) or O.C.G.A. § 14-10-2(2).

SECTION 5. MISCELLANEOUS

5.1. Application to Prior Ordinance. This Ordinance does not repeal or affect the force of any part of any ordinance heretofore passed where taxes levied under such prior ordinance have not been paid in full. So much and such parts of ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such ordinances, or that imposed fines or penalties for the nonpayment of such tax, or for failure to pay regulatory fees provided for in those ordinance or ordinances, or failure to

comply with any other provisions of this Ordinance, shall continue and remain in force until such tax, regulatory fee or assessment are fully paid.

5.2. Provisions To Remain In Full Force And Effect Until Changed. This Ordinance shall remain in full force and effect until changed by amendment adopted by the Mayor and City Council. All provisions relating to any form of tax levied in this Ordinance shall remain in full force and effect until such taxes have been paid in full.

5.3. Requirement Of Public Hearing. The Mayor and City Council shall conduct at least one public hearing before adopting any ordinance or resolution that will increase the rate of occupation tax as set forth in this Ordinance. The Mayor and City Council shall conduct at least one public hearing to determine how to use the additional revenue derived from occupation taxes in any year in which revenue from occupation taxes is greater than revenue derived from such taxes for the preceding year.

5.4. Option To Establish Exemption Or Reduction In Occupation Tax. The Mayor and City Council may by ordinance or resolution provide for an exemption or reduction in the occupation tax to one or more types of businesses or practitioners of occupations or professions as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in occupation taxes shall not be arbitrary or capricious, and the reasons shall be set forth in the minutes of the meeting of the Mayor and City Council.

5.5. Conflicts Between Specific Provisions and General Provisions. Where there is an apparent conflict in this Ordinance between specific and general provisions, it is the intention hereof that the specific provision shall control.

5.6. Repeal of conflicting provisions. All ordinances or parts of ordinances in conflict with this Ordinance and not preserved are repealed.

5.7. Severability. Should any section or provision of this Ordinance be declared invalid or unconstitutional by any court of competent jurisdiction, such declaration shall not affect the validity of the Ordinance as a whole or any part thereof which is not specifically declared to be invalid or unconstitutional.

This Ordinance shall take effect as of January 10, 2005.

Joe Lane Cox,
Mayor, City of Dawsonville

Jonathan Cox, Councilman

Mike Sosebee, Councilman

Mike Wilson, Councilman

Tim Wimpey, Councilman

Attest:

Kim Cornelison, City Clerk